

For the calendar year 2001. Fiscal year taxpayers with taxable years ending during 2001 must use the 2000 Form 313 to compute the AFV credit. No AFV credit (except for carryovers from taxable years 1999 and prior) is allowed for taxable years ending after December 31, 2001.

Attach to your return and mail to

Arizona Department of Revenue, P.O. Box 29206, Phoenix, AZ, 85038-9206

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165

Your Social Security Number or Federal Employer ID Number

Do not use this form to claim a credit or a credit carryover for a neighborhood electric vehicle (NEV). Use Form 328 to claim a credit or a credit carryover for a NEV.

NOTE: There may be a compliance audit when the department processes this credit form. This will cause a longer than normal processing time for your return.

Part I Credit Eligibility

Only individuals, corporations, and S corporations may take this credit. A partnership may pass this credit through to its partners. **An estate or a trust cannot take this credit.** To be eligible for a tax credit, all of the following must apply:

- The taxpayer must have placed the order to lease, purchase and/or convert the vehicle before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- The taxpayer must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.
- The taxpayer must have paid in full for the vehicle **before** December 1, 2000.
- The taxpayer must apply for a grant from the Arizona Department of Commerce/Department of Revenue before claiming a credit for an AFV. In the case of a leased vehicle, the lessee must apply for a grant unless the lessee is a governmental agency. The lessee must apply for a grant if the lessee and lessor are sharing the credit.
- The vehicle must be registered in Arizona for 36 months.
- The taxpayer cannot transfer the vehicle to any person, other than a member of the taxpayer's immediate family or a person who resides in the same household as the taxpayer, for 36 months after the initial registration of the vehicle as an AFV.
- If the vehicle is a bi-fuel vehicle that operates on liquefied petroleum gas, the vehicle must use liquefied petroleum gas for at least 50% of the fuel used in the vehicle for 36 months from the date the vehicle was initially registered as an AFV. For the first 12 months, the vehicle must use liquefied petroleum gas for at least 50% of the fuel used in the vehicle. For months 13 through 24, the vehicle must use liquefied petroleum gas for at least 50% of the fuel used in the vehicle. For months 25 through 36, the vehicle must use liquefied petroleum gas for at least 50% of the fuel used in the vehicle.
- If the vehicle is a bi-fuel vehicle that operates on compressed natural gas (CNG), the vehicle must use a certain percentage of CNG for at least 36 months from the date the vehicle was initially registered as an AFV. The vehicle must use at least 25% CNG during the first 12 months. During months 13 through 24, the vehicle must use at least 33 1/3% CNG. During months 25 through 36, the vehicle must use at least 50% CNG.
- The vehicle must comply with the emissions inspection requirements for alternative fuel vehicles prescribed in Arizona Revised Statutes, Title 49, Chapter 3, Article 5, for a period of 36 months. Contact the Arizona Department of Environmental Quality for vehicle emissions requirements in your area.

Part II Credit Intent Notice

- 1 Did you file Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001?
- If you did not file this form by January 2, 2001, you may complete Form 313 and attach an explanation of why you did not file the intent form by the deadline. For more information, see page 3 of the instructions.

Yes ☐ No ☐

Part III Grant Information

- 2 Have you applied for a grant from the Arizona Department of Commerce/Department of Revenue for each vehicle for which a credit is claimed?
- If you checked "No", STOP; you do not qualify. You must apply for a grant from the Arizona Department of Commerce/Department of Revenue before you can claim an AFV credit. In the case of a leased vehicle, the lessee must apply for a grant from the Arizona Department of Commerce/Department of Revenue before the lessee or the lessor can claim an AFV credit unless the lessee is a governmental agency.

Yes ☐ No ☐

- 3 If you checked "Yes", did you receive an affidavit, a notice, or in the case of a leased vehicle, an AFV Verification?
- If you did not receive an affidavit, a notice, or in the case of a leased vehicle, an AFV Verification, STOP; you do not qualify. If the vehicle is not a leased vehicle and you received an affidavit or a notice, complete Form 313 and attach a copy of that affidavit or notice to Form 313. If the vehicle is a leased vehicle and you received an AFV Verification from the Arizona Department of Commerce/Department of Revenue, complete Form 313 and attach a copy of the AFV Verification to Form 313.

Grant ☐ Affidavit ☐ Veri-
cation ☐

- 4 If the vehicle is a leased vehicle, has the lessor applied for a grant?

Yes ☐ No ☐

Part IV Purchase or Lease of New AFVs

5	Enter the number of new AFVs purchased or leased during the taxable year for which you are claiming a credit			5	
	VEHICLE 1 <i>Check one box:</i> <input type="checkbox"/> Leased <input type="checkbox"/> Purchased	VEHICLE 2 <i>Check one box:</i> <input type="checkbox"/> Leased <input type="checkbox"/> Purchased	VEHICLE 3 <i>Check one box:</i> <input type="checkbox"/> Leased <input type="checkbox"/> Purchased		
6	Enter the Vehicle Identification Number (VIN) for each vehicle	6			
7	Enter the actual purchase price of each vehicle shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue	7	\$	\$	\$
8	Enter the amount of credit shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue	8	\$	\$	\$
9	Enter the incremental cost of the vehicle shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue. If the vehicle is a leased vehicle, enter "0" here	9	\$	\$	\$
10	Add lines 8 and 9	10	\$	\$	\$
11	Enter the smaller of line 7 or line 10	11	\$	\$	\$
12	Enter the amount of grant received from the Arizona Department of Commerce/Department of Revenue. If this is a leased vehicle, enter the amount of grant the lessor received for this vehicle	12	\$	\$	\$
13	Subtract line 12 from line 11. If less than zero, enter "0"	13	\$	\$	\$
14	Add the amounts on line 13 in each column, and enter the result	14			00
15	Total from continuation sheets if applicable	15			00
16	Add lines 14 and 15. Enter the total	16			00

Part V Conversion of New Conventional Vehicles

17	Enter the number of conventional vehicles that you converted to operate on alternative fuel for which you are claiming a credit			17	
	VEHICLE 1	VEHICLE 2	VEHICLE 3		
18	Enter the Vehicle Identification Number (VIN) for each vehicle	18			
19	Enter the actual purchase price of each vehicle shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue	19	\$	\$	\$
20	Enter the amount of credit shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue	20	\$	\$	\$
21	Enter the incremental cost of the vehicle shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue	21	\$	\$	\$
22	Add lines 20 and 21	22	\$	\$	\$
23	Enter the smaller of line 19 or line 22	23	\$	\$	\$
24	Enter the amount of grant received from the Arizona Department of Commerce/Department of Revenue.	24	\$	\$	\$
25	Subtract line 24 from line 23. If less than zero, enter "0"	25	\$	\$	\$
26	Add the amounts on line 25 in each column, and enter the result	26			00
27	Total from continuation sheets if applicable	27			00
28	Add lines 26 and 27. Enter the total	28			00

Part VI Conversion of Used Conventionally Fueled Vehicles

29 Enter the number of used conventionally fueled vehicles that you converted to operate on alternative fuel for which you are claiming a credit.....

29

30 Enter the Vehicle Identification Number (VIN) for each vehicle.....

	VEHICLE 1	VEHICLE 2	VEHICLE 3
30			
31			
32			
33			
34			00
35			00
36			00

31 Enter the cost of conversion shown on the Affidavit, Notice, or AFV Verification issued by the Arizona Department of Commerce/Department of Revenue

32 Enter the amount of grant received from the Arizona Department of Commerce/Department of Revenue ...

33 Subtract line 32 from line 31.....

34 Add the amounts on line 33 in each column, and enter the result.....

35 Total from continuation sheets if applicable

36 Add lines 34 and 35. Enter the total.....

Part VII Total Current Year's Credit

37 Add the amounts on Part IV, line 16, and Part V, line 28, and Part VI, line 36. Enter the total here.....

37 00

Part VIII Lessor/Lessee Agreement

38 Have you entered into a lease agreement for the AFV that provides for the lessor to share the credit with the lessee? *See instructions.*

Yes ☐ No ☐

If you answered, "No", skip lines 39 through 46.

If you answered, "Yes", complete lines 39 through 46.

If the lessor is completing this form, complete Form 313 through line 46. Furnish the lessee with a copy of the Form 313 completed through line 46.

If the lessee is completing this form, complete Form 313 through line 46. Furnish the lessor with a copy of the Form 313 completed through line 46.

39 Is this form being completed by the lessor or the lessee? *Check the applicable box*.....

Lessor ☐ Lessee ☐

If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees, complete a separate schedule for each lessee that shows the information requested on lines 40 through 46 below. Attach these schedules to Form 313 when you file your return. Furnish each lessee with a copy of the schedule applicable to that lessee and a copy of the Form 313 completed through line 39.

40 Vehicle Identification Number:

41 Name of lessor:

42 Lessor's TIN:

43 Lessor's share of the amount of credit on Part VII, line 37

43 00

44 Name of lessee:

45 Lessee's TIN:

46 Lessee's share of the amount of credit on Part VII, line 37

46 00

Part IX S Corporation Credit Election and Shareholder's Share of Credit

47 The S corporation has made an irrevocable election for the taxable year ending December 31, 2001 to:

(Check only one box)

☐ Claim the credit as shown on Part VII, line 37; or Part VIII, line 43 (if a lessor); or Part VIII, line 46 (if a lessee) for the taxable year mentioned above;

OR

☐ Pass the credit as shown on Part VII, line 37; or Part VIII, line 43 (if a lessor); or Part VIII, line 46 (if a lessee) for the taxable year mentioned above through to its shareholders

Signature

Title

Date

Complete Form 313 through line 47. Then, if passing the credit through to the shareholders, complete lines 48 through 50 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 313.

48 Name of shareholder:

49 Shareholder's TIN:

50 Shareholder's share of the amount on Part VII, line 37; or Part VIII, line 43 (if the S corporation is a lessor); or Part VIII, line 46 (if the S corporation is a lessee).....

50 00

Part X Partner's Share of Credit

Complete Form 313 through line 46. Then complete lines 51 through 53 separately for each partner. Furnish each partner with a copy of the completed Form 313.

- 51 Name of partner: _____
- 52 Partner's TIN: _____
- 53 Partner's share of the amount on Part VII, line 37, or Part VIII, line 43 (if the partnership is a lessor), or Part VIII, line 46 (if the partnership is a lessee).....

53		00
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Part XI Refund Election for Current Year's Credit

NOTE: Trusts or estates are not eligible for this credit.

- 54 If the allowable tax credit for the taxable year ending December 31, 2001 exceeds the income taxes due, or if there are no income taxes due, I make an irrevocable election to:

- 54a Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in a lump sum **54a** ☐ **Check One Box**
- 54b Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in 2 annual installments. If you check box 54b, you will have to complete Form 313 for 2002 to claim the second refund installment. **54b** ☐
- 54c Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in 3 annual installments. If you check box 54c, you will have to complete Form 313 for 2002 and 2003 to claim the second and third refund installments. **54c** ☐

- 55 Individuals and corporations, including S corporations that elected to take the credit, enter the amount from Part VII, line 37, or if a lessor, from Part VIII, line 43; or if a lessee, from Part VIII, line 46. S corporation shareholders enter the amount from Part IX, line 50. Partners of a partnership enter the amount from Part X, line 53.
- If you checked box 54a, skip lines 56 and 57, and enter the amount shown on line 55 on line 58. If you checked box 54b or 54c, complete lines 56 and 57. If your 2001 tax is more than your credit shown on line 55, skip lines 56 and 57, and enter the amount shown on line 55 on line 58.

55		00
56		00
57		00
58		00

- 56 Enter the tax from your 2001 income tax return, less any tax credits that you are claiming, except the alternative fuel vehicle credit from Form 313
- 57 Subtract line 56 from line 55. If less than zero, enter zero
- 58 If you checked the box on line 54a, enter the amount from line 55 here. If you checked the box on line 54b, divide the amount on line 57 by 2, and add the result to the amount on line 56, and enter the total on line 58. If you checked the box on line 54c, divide the amount on line 57 by 3, and add the result to the amount on line 56, and enter the total on line 58.
- Individuals also enter this amount on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 39. If you also have an amount on line 60, add line 58 to line 60, and enter the total on the income tax return being filed.
 - Corporations also enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
 - S corporations that are taking the credit also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part XIII or Part XVIII.

Part XII Refund Allocation From 2000 to 2001 for Taxpayers That Elected to Have the 2000 Refund Paid Out in Either Two or Three Annual Installments

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Credit from Taxable Year	Refund Election Check one box:	Original Credit Amount	Amount of Column (c) Applied to 2000 Tax Plus Amount of Column (c) Included in 1 st Annual Installment	Tentative Amount Available for Refund Installments: Subtract column (d) from column (c).	Refund Installment Disallowance from Form 313, Part XVIII, line 88. Complete Parts XIV thru XVIII as applicable before entering amount.	Amount Available to be Refunded: Subtract column (f) from column (e).
59 2000	<input type="checkbox"/> 2 Annual Installments <input type="checkbox"/> 3 Annual Installments	\$	\$	\$	\$	\$

- 60 Amount refundable for taxable year 2001. If you elected two annual installments, enter the amount shown on line 59, column (g) here. If you elected three annual installments, divide the amount on line 59, column (g) by 2 and enter the result here

60		00
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- Individuals also enter this amount on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 39.
- Corporations also enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part XIII or Part XVIII.

Part XIII Available Credit Carryover From Taxable Years 1996, 1997, 1998 and 1999

NOTE: If you complete Part XIII, you must also complete Form 300 (corporations) or Form 301 (individuals).

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover <i>Subtract column (c) from column (b)</i>
61	1996 (5 year carryover)	\$	\$	\$
62	1997 (5 year carryover)	\$	\$	\$
63	1998 (5 year carryover)	\$	\$	\$
64	1999 (5 year carryover)	\$	\$	\$
65	Total Available Carryover From Prior Taxable Years: <i>Add the amounts on lines 61 through 64 of column (d), and enter the total.</i> Individuals also enter this amount on Arizona Form 301, Part I, line 10. Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 8.....			\$

Part XIV Credit Recapture Computation

66	Enter the number of AFVs for which you claimed a credit that are no longer eligible for the credit.....	66	
67	Enter the Vehicle Identification Number (VIN) for each AFV that no longer qualifies for the credit	67	
68	Enter the date on which the AFV was placed into service	68	
69	Enter the date on which the event that caused the recapture occurred.....	69	
70	Enter the amount of credit for which each AFV was eligible	70	\$
71	Amount of credit subject to recapture: If the date on line 69 is within 12 months from the date on line 68, <i>multiply the amount on line 70 by 100% (1)</i> . If the date on line 69 is more than 12 months but within 24 months from the date on line 68, <i>multiply the amount on line 70 by 66 2/3% (.666)</i> . If the date on line 69 is more than 24 months but within 36 months from the date on line 68, <i>multiply the amount on line 70 by 33 1/3% (.333)</i>	71	\$
72	Add the amounts on line 71 in each column, and enter the result.....	72	00

Part XV Lessor/Lessee Information for Credit Recapture

73	Have you entered into a lease agreement for any AFV listed on Part XIV, line 67 that provides that the lessor may share the credit with the lessee?	Yes	No
	If you answered, "No", skip lines 74 through 80.	<input type="checkbox"/>	<input type="checkbox"/>
	If you answered, "Yes", complete lines 74 through 80		
74	Is this form being completed by the lessor or the lessee? <i>Check the applicable box</i>	Lessor	Lessee
	If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for AFVs listed on line 67, complete a separate schedule for each lease that shows the information requested on lines 75 through 80 below. Attach these schedules to Form 313 when you file your return.	<input type="checkbox"/>	<input type="checkbox"/>
75	Name of lessor:		
76	Lessor's TIN:		
77	Lessor's share of the amount of credit recapture on Part XIV, line 72.....	77	00
78	Name of lessee:		
79	Lessee's TIN:		
80	Lessee's share of the amount of credit recapture on Part XIV, line 72	80	00

Part XVI S Corporation Shareholder Information for Credit Recapture

81 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 81a through 81c separately for each shareholder.

81a Name of shareholder: _____

81b Shareholder's TIN: _____

81c Shareholder's share of the amount on Part XIV, line 72; or Part XV, line 77 (if the S corporation is a lessor); or Part XV, line 80 (if the S corporation is a lessee)

81c		00
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Part XVII Partnership Partner Information for Credit Recapture

82 If the credit was passed through from a partnership to its partners, the partnership must complete lines 82a through 82c separately for each partner.

82a Name of partner: _____

82b Partner's TIN: _____

82c Partner's share of the amount on Part XIV, line 72; or Part XV, line 77 (if the partnership is a lessor); or Part XV, line 80 (if the partnership is a lessee)

82c		00
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Part XVIII All Taxpayers Subject to the Recapture

NOTE: If you complete Part XVIII, you must also complete Form 300 (corporations) or Form 301 (individuals).

83 Disallowed credit: Individuals, corporations, and S corporations, enter the amount from Part XIV, line 72, or if a lessor, enter the amount from Part XV, line 77; or if a lessee, enter the amount from Part XV, line 80.

S corporation shareholders, enter the amount from Part XVI, line 81c.

Partners of a partnership, enter the amount from Part XVII, line 82c

83		00
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If the original credit for the 2000 taxable year was less than the 2000 tax, or if the original credit was more than your tax and you elected a lump sum refund, *skip lines 84 through 88, and do one of the following:*

- Individuals, enter the amount on Part XVIII, line 83 on Form 301, line 31.
- Corporations, including S corporations that elected to take the credit, enter the amount on Part XVIII, line 83 on Form 300, line 24.

If the original credit was more than your tax and you elected to have the excess credit refunded in either 2 or 3 annual installments, *complete lines 84 through 88.*

84 Enter the total amount of the credit originally allowable for the 2000 taxable year for all AFVs. If you were a lessor, lessee, partner or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you.

84		00
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85 Credit allowable for taxable year 2000 for all AFVs after disallowed credit: *Subtract line 83 from line 84, and enter the result*

85		00
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86 Enter the amount of original credit for taxable year 2000 for all AFVs that was actually applied against the 2000 tax liability plus the amount that was included in the first annual refund installment

86		00
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87 Recapture amount: *Subtract line 85 from line 86, and enter the result.*

Individuals, also enter the amount on line 87 on Form 301, line 31.

Corporations, including S corporations that elected to take the credit, also enter the amount on line 87 on Form 300, line 24

87		00
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88 Refund installment disallowance: *Subtract line 86 from line 84. Also, enter this amount on*

Form 313, Part XII, line 59, column (f)

88		00
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